## Terra N. Allen

From: Sent: To: Cc: Subject: Attachments:	Larry Taylor < > Tuesday, July 29, 2025 12:00 PM Terra N. Allen Karen H. Stachowski Re: Tellico Village Comment (25-00048) TPUC Docket 25-00048.docx
Terra:	
That attachment is provided	with this email.
Just for your info; The web paccomplished that effort. It is	page i completed offered a capability to "attach a file'. I thought I had s a MS Word file.
Larry Taylor	
On Monday, July 28, 2025 at 11:2	25:08 AM EDT, Terra N. Allen <terra.allen@ag.tn.gov> wrote:</terra.allen@ag.tn.gov>
Good morning Mr. Taylor,	
	Division with the Office of the Attorney General. We are reviewing all consumer comments erences an attachment. Can you please share your attachment with us? Your original
Thanks for your time in this matter	Γ,
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Reference: Docket No. 25-00048

I am a 13-year resident of Tellico Village TN and I would like to address the above referenced docket number.

During my time living in Tellico Village, I have observed the Tellico Village Board of Directors wrestling with our finances. I have attended several board meetings at which they addressed the need to revise "Accounting Processes'. I believe the board members have worked in good faith but lack the financial knowledge and background to govern effectively. They are provided with info and options by a POA CFO and rely on that person's guidance. I am concerned that our previous and current CFO may not have the appropriate knowledge to structure and use a financial accounting system appropriate for a "Utility" such as that operated by Tellico Village POA. Also, I believe the Board does not properly and thoroughly question guidance provided by our legal representative. It seems to me that the lawyer's guidance is all too often misguided or incorrect. (his guidance/tutelage regarding our recent efforts to set up a "Water Authority" are only one fiasco).

## I would like to see:

What ever the outcome regarding the question of whether Tellico Village POA should be overseen by TPUC, I would like to see the Tellico Village POA adopt "TPUC best practices for all financial practices – with special emphasis on "a Utility financial responsibility and reporting".

For example: at our July 10, 2025 POA Town Hall Meeting the CFO described our "water rate markup" as follows. (Available on youtube by searching "Tellico Village Town Hall Meeting".

Subtract the cost we pay for 1000 gallons of water from the cost we charge consumers for 1000 gallons of water. Then take that result and divide it by the "cost we charge consumers". She indicated that it resulted in a 68% "markup". I

believe that should have been described as the "Gross Margin". The correct "Markup" would be more than 200 % .

One Board member took time at that July Town Hall Meeting to go to great length to expand upon that answer by "walking thru the procedures using a calculator" to reinforce her answer that "Our Water Markup is 68%". (He seemingly just wanted to parrot the CFO's answer/justification). An example of Board Members being provided with bad advice.